VAP12 Rec'd PCT/PTO 1 0 JAN 2008



TANT & TRADE		
In re U.S. Patent Application of)	نسن
YUASA)) Unit 2827	
Application Number: 10/591,947	}	
Filed: September 8, 2006	}	
For: MAGNETIC TUNNEL JUNCTION DEVICE AND METHOD OF MANUFACTURING THE SAME)))	

Commissioner of Patents P.O. Box 1450

ATTORNEY DOCKET NO. HIRA.0236

Alexandria, VA 22313-1450

COVER LETTER

Sir:

The fee for submission of claims is calculated as shown below: [x]

	For	TOTAL WITH NEW CLAIMS ADDED	TOTAL Currently On File	CLAIMS ALREADY PAID	RATE	CALCULATION
	Total Claims	55	39	19 (Over 20)	x \$50	800.00
	Independent Claims	21	12	9 (Over 3)	x \$210	1,890.00
	MULTIPLE DEPENDENT CLAIM(S)				+ \$370	0
	REDUCTION FOR FI	LING BY SMALL ENTITY	(note 37 C.F.R. §§ 1.9, 1.27	7, 1.28).	x ½	
01/11/2008 GF	REY1 00000055	10591947		TOTA	L	2,690.00
01 FC:1614 02 FC:1615		1890.00 OP				

In addition, the below-identified communications are submitted in the above-captioned application or proceeding:

[] Response to Office Action	[] Petition for Extension of Time
(w/claim amendments)	[] Terminal Disclaimer
[] Substitute Specification	Letter to Draftsperson w/_ sheets of
[x] Preliminary Amendment	replacement drawings
[] Information Disclosure Statement	[] Other
W/DTO Form 1440 & rofa	

["]	Please charge my Deposit Account Number in the amount of to cover the fees for A duplicate copy of this paper is enclosed.
[x]	A check in the amount of \$2,690.00 to cover the Excess Claims fee is enclosed.
[x]	The Commissioner is hereby authorized to charge any additional fees associated with this communication, including fees under 37 C.F.R. § 1.16 and 1.17, or credit any overpayment to Deposit Account Number 08-1480 .
	Respectfully submitted,
	Stanley P. Fisher
	Registration Number 24,344
	Juan Carlos A. Marquez
	/ Registration No. 34,072

REED SMITH LLP

3110 Fairview Park Drive Suite 1400 Falls Church, Virginia 22042 (703) 641-4200 January 10, 2008

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PRELIMINARY AMENDMENT

Sir:

This is supplemental to the Preliminary Amendment filed on September 8, 2006 concurrently with the application. Prior to an examination on the merits, please amend the above-identified application as follows: